

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	11/4/2010
File #	2010-10429

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
JULIE BASS**

VW 2010-515

ORDER

Petitioner, Julie Bass, filed a petition for a temporary variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on August 9, 2010. The notice of the petition appeared in the Florida Administrative Weekly on September 3, 2010, in Volume 36 Number 35; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on October 22, 2010, in Tampa, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for licensure as a certified public accountant (CPA).
2. Rule 61H1-28.0052(1)(b), FAC, provides in part, "candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the NASBA grade release date for the first test section(s) passed."
3. Petitioner passed the REG portion of the examination on October 28, 2008. Petitioner's credit for the REG portion of the examination expired on May 18, 2010. Petitioner passed the BEC portion of the examination on November 25, 2008. Petitioner's credit for the BEC portion of the examination expired on June 15, 2010. Petitioner passed the AUD portion of the examination on April 28, 2009. Petitioner's credit for the AUD

portion of the examination expires on December 18, 2010. Petitioner passed the FAR portion of the examination on June 22, 2010.

4. During the petitioner's employment at an accounting firm, petitioner successfully sat for and passed the REG and BEC sections of the CPA exam. Petitioner was unable to undergo further testing during tax season at the firm. Petitioner also required two major surgeries in 2008 and 2010. Petitioner began a new job in November 2009. The aforementioned circumstances posed substantial hardship for Petitioner in meeting the requirements of Rule 61H1-28.0052(1)(b), FAC.

5. Petitioner seeks a temporary variance from Rule 61H1-28.0052(1)(b), FAC, to allow her to retain the passing scores on the REG and BEC portions of the CPA examination through June 22, 2010, the date on which she passed the FAR portion of the examination.

GROUND FOR APPROVAL

The Board determined that the petition for variance should be granted on the following grounds:

6. Petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

7. Petitioner established that the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statutes.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 3rd day of November, 2010,

by the Florida Board of Accountancy.


Veloria A. Kelly, Division Director

NOTICE TO APPLICANT

You may seek review of this Order, pursuant to Sections 120.569 and 120.57, Florida Statutes, by filing a petition with the Division Director of the Board, 240 Northwest 76th Drive, Suite A, Gainesville FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the Board's decision is based, you may request a hearing before an administrative law judge pursuant to Section 120.57(1), Florida Statutes; your petition must contain the information required by Rule 28-106.201, Florida Administrative Code, a copy of which is enclosed, including a statement of the material facts which are in dispute. If you do not dispute any material fact, you may request a hearing before the Board pursuant to Section 120.57(2), Florida Statutes; your petition must include the information required by Rule 28-106.301, Florida Administrative Code, a copy of which is enclosed. If you request a hearing, you have the right to be represented by an attorney or other qualified representative, to take testimony, to call or cross-examine witnesses, to have subpoena and subpoena duces tecum issued, and to present written evidence or argument.

Pursuant to Section 120.573, Florida Statutes, you are hereby notified that mediation pursuant to that section is not available.

Certificate of Service

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to Julie Bass, 4262 SW Muncie Street, Port Saint Lucie, FL 34953, and to F. Scott Boyd, Executive Director, Joint Administrative Procedures Committee, Room 120 Holland Building, Tallahassee, Florida 32399-1300, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 4th day of November, 2010.



Fax:

Aug 11 2010

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PETITION FOR VARIANCE FROM RULE 61H1-28.0052

Petitioner Information:

Julie P Bass
4262 SW Muncie Street
Port Saint Lucia, FL 34953
Cell Phone: 772-201-9080, Fax 772-879-4292

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BOARD OF ACCOUNTANCY

Attorney Information:

Not Applicable

VW 2010-515

Applicable portion of the rule:

61H1-28.0052(1)(b), FAC:

"Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the date that the first test section(s) passed is taken. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and the test section(s) must be retaken."

The citation to the statute the rule is implementing:

Section 473.506, FS - Examinations

Type of action requested:

The petitioner requests that the Board of Accountancy please waive 61H1-28.0052(1)(b), FAC (stated above) for her personal situation.

Specific facts that demonstrate a violation of principles of fairness that would justify a variance for the petitioner:

At the time the petitioner started sitting for the CPA Examinations, she was working in public accounting at a certified accounting firm. During her employment with the firm, petitioner successfully sat for and passed the BEC and REG sections of the CPA Exam. It was necessary to forgo further testing during tax seasons as petitioner had to devote her time to the firm as this was their busy season. The petitioner also required two major surgeries, the first in 2008, the second in early 2010. This impaired her ability to prepare and sit for the remaining exams in a more timely manner. Petitioner obtained employment

with a new company in November of 2009. Job demands added substantial hardship in exam preparation and scheduling. Through the above mentioned hardships, petitioner successfully passed all four sections of the CPA Exam.

Finally, petitioner understood the rolling eighteen-month period to begin on the date of the first passed exam section and that the remaining exams had to be sat for before the eighteen-month expiration. Petitioner did not realize that the grade dates would be used in determining the aforementioned period of time. Had she known, petitioner would have scheduled her final exam sooner.

The reason why the variance would serve the purpose of the underlying statute:

To the petitioner's knowledge, she has met all the educational requirements, and is of good moral character.

Petitioner Statement:

The petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC.